

CERTIFICATE

2015

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of

Whitewater River Consolidated Fire District

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

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|---|---------------|--------------|--------------------------------------|----------------------------------|-------------------------------|
| | | | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2015 | | 2 | | | |
| Allocation of MVT, RVT & 16/20M Veh | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| Fund | K.S.A. | | | | |
| General | 19-3622 | 6 | 172,494 | 129,462 | 5,486 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| Totals | | XXXXXXXXXXXX | 172,494 | 129,462 | 5,486 |
| Budget Summary | | 8 | Vote publication required? | Yes | |
| Neighborhood Revitalization Rebate | | | | | |

Assisted by:
George, Bowerman & Noel, P.A.

Address:
301 N. Main, Suite 1350
Wichita, Kansas 67202

Email:
ggeorge@cpa.kscoxmail.com

| Final Assessed Valuation: | County Clerk's Use Only |
|---------------------------|----------------------------|
| Butler County | 13,730,797 |
| Harvey County | 9,867,642 |
| 0 | |
| 0 | |
| 0 | |
| Total Assessed Valuation | 23,598,439 |
| | November 1, 2014 Valuation |

Attest: 12-22

County Clerk



Lonnie L. Butler
Barney King
Allen K. Patterson
Danney R. Rasmussen

Governing Body

Computation to Determine Limit for 2015

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2014 budget | + \$ 123,536 |
| 2. Debt service levy in 2014 budget | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 123,536 |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|------------|
| 4. New improvements for 2014: | + 177,071 | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + 601,040 | |
| 5b. Personal property 2013 | - 687,705 | |
| 5c. Increase in personal property (5a minus 5b) | + 0 | |
| | (Use Only if > 0) | |
| 6. Valuation of property that has changed in use during 2014: | 203,750 | |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 380,821 | |
| 8. Total estimated valuation July, 1, 2014 | 23,633,098 | |
| 9. Total valuation less valuation adjustment (8 minus 7) | 23,252,277 | |
| 10. Factor for increase (7 divided by 9) | 0.01638 | |
| 11. Amount of increase (10 times 3) | | + \$ 2,023 |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | | \$ 125,559 |
| 13. Debt service levy in this 2015 budget | | 0 |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | 125,559 |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | | 1.50% |
| 16. Consumer Price Index adjustment (3 times 15) | | \$ 1,853 |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | | \$ 127,412 |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17
you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

Whitewater River Consolidated Fire District
Butler County

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

| 2014 Funds | Budgeted | Tax Levy Amount in 2013 Budget | Allocation for Year 2015 | | |
|---------------|----------|-----------------------------------|--------------------------|-----|------------|
| | | | MVT | RVT | 16/20M Veh |
| General | | 123,536 | 13,487 | 223 | 348 |
| Debt Service | | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 |
| Total | | 123,536 | 13,487 | 223 | 348 |

County Treas MVT Estimate

13,487

County Treas RVT Estimate

223

County Treas 16/20 M Vehicle Tax Estimate

348

MVT Factor 0.10917

RVT Factor 0.00181

16/20M Factor 0.00282

2015

Whitewater River Consolidated Fire District
Butler County

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2013 | Current Amount for 2014 | Proposed Amount for 2015 | Transfers Authorized by Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General | Equipment Reserve | 13,259 | - | - | 19-3612c |
| Donations | General | 1,576 | - | - | 79-2925 |
| | | | | | |
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| | | | | | |
| Totals | | 14,835 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 14,835 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2014 | Date Due | | Amount Due 2014 | | Amount Due 2015 | |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2014 | Payments Due 2014 | Payments Due 2015 |
|-----------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| NONE | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | Total | 0 | 0 | 0 |

*If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

| | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 46,683 | 46,940 | 30,079 |
| Receipts: | | | |
| Ad Valorem Tax | 117,107 | 121,065 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,424 | 1,500 | 1,000 |
| Motor Vehicle Tax | 12,015 | 13,207 | 13,487 |
| Recreational Vehicle Tax | 219 | 222 | 223 |
| 16/20M Vehicle Tax | 342 | 345 | 348 |
| LAVTR | | | 0 |
| Watercraft Tax | 0 | 0 | 258 |
| Sale of surplus property | 148 | 0 | 0 |
| Reimbursements | 115 | 100 | 100 |
| Transfer from Donations Fund | 1,576 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 44 | 50 | 75 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 134,990 | 136,489 | 15,491 |
| Resources Available: | 181,673 | 183,429 | 45,570 |
| Expenditures: | | | |
| Vehicle Maintenance | 4,354 | 3,500 | 3,500 |
| Fuel | 4,735 | 6,000 | 6,000 |
| Utilities | 5,640 | 6,400 | 6,400 |
| Communications | 436 | 6,000 | 6,000 |
| Equipment Insurance | 8,344 | 9,500 | 9,600 |
| Volunteer Insurance | 3,306 | 3,500 | 3,500 |
| Fire Supplies | 2,246 | 3,000 | 3,000 |
| Medical Supplies | 220 | 1,000 | 900 |
| Training | 1,165 | 3,000 | 3,000 |
| Legal Council | 0 | 500 | 500 |
| Accounting Services | 3,107 | 4,200 | 4,200 |
| Capital Outlay | 59,717 | 75,000 | 94,144 |
| Debt Service | 0 | 0 | 0 |
| Transfer to Equipment Reserve | 13,259 | 0 | 0 |
| Personnel Services | 17,732 | 20,000 | 20,000 |
| Office Supplies | 2,000 | 2,000 | 2,000 |
| Volunteer Benefits | 4,408 | 4,750 | 4,750 |
| Fire Gear Replacement | 4,064 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 134,733 | 153,350 | 172,494 |
| Unencumbered Cash Balance Dec 31 | 46,940 | 30,079 | xxxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount: | 134,733 | 183,101 | 172,494 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 172,494 |
| | | Tax Required | 126,924 |
| Delinquent Comp Rate: | 2.0% | | 2,538 |
| Amount of -1 Ad Valorem Tax | | | 129,462 |

NON-BUDGETED FUNDS
(Only the actual budget year for 2013 is to be shown)

Whitewater River Consolidated Fire District

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2015

The governing body of
Whitewater River Consolidated Fire District
Butler County

will meet on 18th day of August 2014 at 7:30 P.M. at Elbing City Council Room, Elbing, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 119 S. Main, Whitewater, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2013 | | Current Year Estimate for 2014 | | Proposed Budget Year for 2015 | | |
|---------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Estimate Tax Rate* |
| General | 134,733 | 5.480 | 153,350 | 5.478 | 172,494 | 129,462 | 5.478 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 49,318 | | | | | | |
| Totals | 184,051 | 5.480 | 153,350 | 5.478 | 172,494 | 129,462 | 5.478 |
| Less: Transfers | 14,835 | | 0 | | 0 | | |
| Net Expenditures | 169,216 | | 153,350 | | 172,494 | | |
| Total Tax Levied | 119,611 | | 123,536 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation: | 21,826,610 | | 22,553,205 | | 23,633,098 | | |

Outstanding Indebtedness,

| | 2013 | 2014 | 2015 |
|-------------------|--------|------|------|
| Jan 1, | | | |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 96,329 | 0 | 0 |
| Total | 96,329 | 0 | 0 |

*Tax rates are expressed in mills.

Kay Growchowsky
Treasurer

(Published in The Butler County Times-Gazette August 9, 2014.)

The governing body of
Whitewater River Consolidated Fire District
 Butler County

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BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2013 | | Current Year Estimate for 2014 | | Proposed Budget Year for 2015 | | |
|---------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Estimate Tax Rate* |
| General | 134,733 | 5.480 | 153,350 | 5.478 | 172,494 | 129,462 | 5.478 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 49,318 | | | | | | |
| Totals | 184,051 | 5.480 | 153,350 | 5.478 | 172,494 | 129,462 | 5.478 |
| Less: Transfers | 14,835 | | 0 | | 0 | | |
| Net Expenditures | 169,216 | | 153,350 | | 172,494 | | |
| Total Tax Levied | 119,611 | | 123,536 | | xxxxxxxxxxxxxx | | |
| Assessed Valuation: | 21,826,610 | | 22,553,205 | | 23,633,098 | | |

Outstanding Indebtedness,

| | 2013 | 2014 | 2015 |
|-------------------|--------|------|------|
| Jan 1, | | | |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 96,329 | 0 | 0 |
| Total | 96,329 | 0 | 0 |

*Tax rates are expressed in mills.

Kay Growchowsky
 Treasurer

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF HARVEY, ss

Jenna Garnica

Being first duly sworn, deposes and says: That she is
Inside Sales Representative and Collection Dept.

Notice of Vote - Whitewater River Consolidated Fire District
The 2015 budget the governing body voted to increase property taxes in an amount greater
than levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. 5
members voted in favor of the budget and 0 members voted against the budget.

First published in THE NEWTON KANSAN, August 26, 2014.)

The Newton Kansan

a daily newspaper printed in the State of Kansas, and published
and of general circulation in Harvey County, Kansas, and the
newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times
has been so published continuously and uninterruptedly in said
county and state for a period of more than five years prior to
first publication of said notice; and has been admitted at the
office of Newton, Kansas in said County as second class matter.

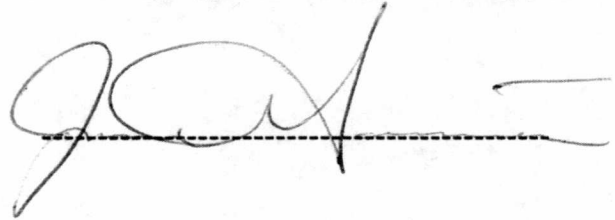
That the attached notice is a true copy thereof and was published
in the regular and entire issue of said newspaper for:

One

insertions, the first publication being

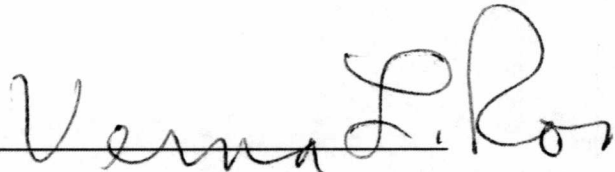
The 26th Day of August 2014.

subsequent publications being made on the following dates



Subscribed and sworn to before me 26th day of
August 2014

Verna L Rowe



Notary Public

My commission expires **October 18, 2016**

Total Amount of Publication \$ 58.00

Notice of Vote

VERNA L. ROWE

Notary Public

State of Kansas

My Appt. Exp. 10-18-16

Notice of Vote - Whitewater River Consolidated Fire District

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget.

(Published in The Butler
County Times-Gazette
August 26, 2014.)

**NOTICE OF VOTE
WHITEWATER RIVER
CONSOLIDATED
FIRE DISTRICT**

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. 5 members voted in favor of the budget and 0 members voted against the budget.